

Treasurer

DEPARTMENT MISSION

The County Treasurer is the custodian for all County bank and investment accounts as well as cash, check, and electronic receipts. The Treasurer is also responsible for the collection of all delinquent real estate taxes for the 27 municipal units within the County, and serves as a resource for the local municipal clerks and treasurers within the County.

It is the mission of the Treasurer's office to maximize value from the custody of the County's funds and to administer the County's delinquent tax collections effectively, with objectivity and respect.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Minimize balances of delinquent taxes	1. Timely notification of delinquent taxes to taxpayers	Guiding Principles	Ongoing
	2. Timely delivery of foreclosure list to the Finance Committee	Goal 1	August 1 annually
	3. Assist taxpayers with payment arrangements according to County policy	Guiding Principles	Ongoing
Implement cash receipting in Munis ERP system	1. Work with departments one on one to implement tailored cash receipting solutions	Goal 1	2nd quarter 2019

PROGRAM EVALUATION

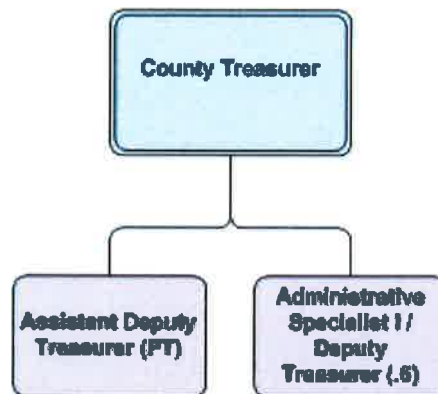
Program/Service Description	Output Measures		
	2017	2018 (Est)	2019 (Est)
Year end balance of delinquent taxes	\$1,789,345	\$1,750,000	\$1,700,000
Investment income earned	\$824,198	\$850,000	\$966,000

FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2017 and 2018 fiscal years are as follows:

- As the economy continues to grow, interest rates will rise and as a result, the Treasurer's office, in cooperation with the County's Investment Committee, will endeavor to purchase the highest yielding instruments allowed by Wisconsin Statutes, but also following the safety provisions set forth by the County's Investment Policy by diversifying investments to protect the County from concentration risk.
- The more effective the Treasurer's office is at collections of delinquent taxes, the less revenue the County receives from delinquent tax interest and penalties.

DEPARTMENT ORGANIZATIONAL CHART



Treasurer

	2017 Actual	2018 Estimate	2018 Amended Budget	2019 Budget	Change from 2018 Amended Budget	
					\$	%
Revenues						
Taxes	619,055	515,794	512,500	363,000	(149,500)	-29.17%
Fines, Forfeitures & Penalties	9,784	16,451	5,000	10,000	5,000	100.00%
Public Charges	2,892	3,050	3,050	2,665	(385)	-12.62%
Intergovernmental Charges	61	261	200	70	(130)	-65.00%
Misc. Revenues	565,580	132,227	566,000	966,000	400,000	70.67%
Total Revenues	1,197,372	667,783	1,086,750	1,341,735	254,985	23.46%
Expenditures						
Personnel Expenses	170,200	174,706	174,706	173,405	(1,301)	-0.74%
Purchased Services	31,428	35,601	33,300	36,100	2,800	8.41%
Operating Costs	22,903	24,666	17,480	21,185	3,705	21.20%
Interdept. Charges	9,926	8,015	8,015	8,664	649	8.10%
Other Expenses	553	16,988	16,988	2,285	(14,703)	-86.55%
Total Expenditures	235,010	259,976	250,489	241,639	(8,850)	-3.53%
Property Taxes	(732,238)	(836,261)	(836,261)	(1,100,096)	(263,835)	31.55%
Addition to (Use of) Fund Balance	230,124	(428,454)	-	-		

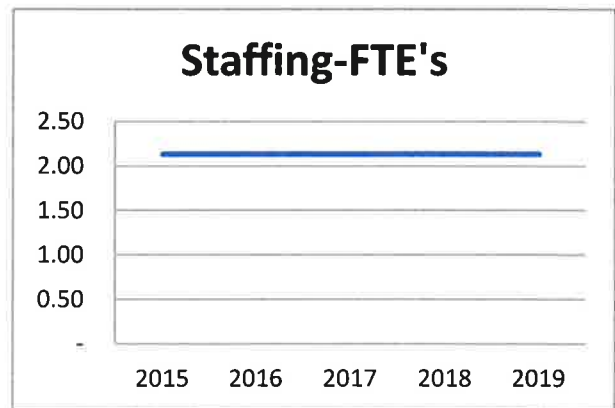
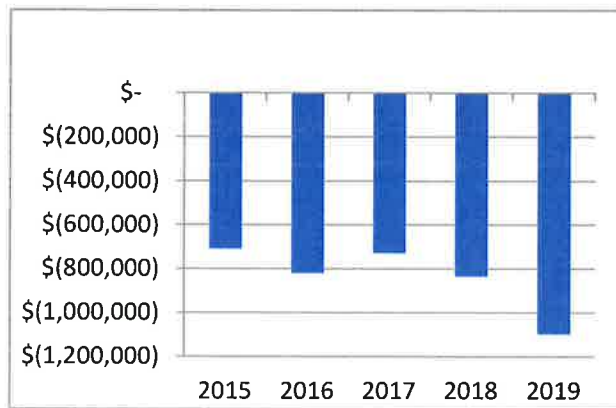
Summary Highlights:

The 2019 budget provides \$1,100,096 in tax levy savings, which is a \$263,835 increase in levy savings from the 2018 amended budget. This is mostly achieved through investment earnings.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Treasurer-2019 BUDGET

Account Number	Project	Description	2017 Actual	2018 6-Month Actual	2018 Estimated	2018 Amended	2019 Admin	2019 Adopted
13201 -County Treasurer								
REVENUES								
411100		General Property Taxes	(750,388)	(429,756)	(859,511)	(859,511)	(1,111,661)	(1,111,661)
411300		DNR Pilot	61,812	61,666	61,666	60,000	60,000	60,000
411500		Managed Forest	3,554	3,664	4,128	2,500	3,000	3,000
418100		Interest On Taxes	553,688	186,100	450,000	450,000	300,000	300,000
441030		Ag Use Conversion Penalty	9,784	10,747	16,451	5,000	10,000	10,000
451007		Treasurers Fees	728	316	500	500	400	400
481001		Interest & Dividends	824,198	444,598	850,000	566,000	966,000	966,000
481004		Fair Market Value Adjustment	(276,083)	(258,723)	(498,141)	-	-	-
486002		Unclaimed Funds Revenue	44	-	-	-	-	-
486004		Miscellaneous Revenue	1,882	35	35	-	-	-
REVENUES TOTAL			429,219	18,646	25,128	224,489	227,739	227,739
EXPENDITURES								
511110		Salary-Permanent Regular	68,829	34,767	69,536	69,536	70,221	70,221
511210		Wages-Regular	39,246	18,040	46,563	46,563	46,356	46,356
511220		Wages-Overtime	56	-	-	-	-	-
511310		Wages-Sick Leave	691	566	-	-	-	-
511320		Wages-Vacation Pay	2,655	343	-	-	-	-
511330		Wages-Longevity Pay	159	-	165	165	174	174
511340		Wages-Holiday Pay	1,123	327	-	-	-	-
511350		Wages-Miscellaneous(Comp)	172	205	-	-	-	-
511380		Wages-Bereavement	-	44	-	-	-	-
SALARIES TOTAL			112,931	54,292	116,264	116,264	116,751	116,751
512141		Social Security	8,303	4,014	8,704	8,704	8,931	8,931
512142		Retirement (Employer)	7,674	3,638	7,790	7,790	7,647	7,647
512144		Health Insurance	38,381	17,544	39,040	39,040	31,692	31,692
512145		Life Insurance	79	43	88	88	94	94
512150		FSA Contribution	530	530	530	530	6,000	6,000
512173		Dental Insurance	2,302	1,046	2,290	2,290	2,290	2,290
FRINGE TOTAL			57,269	26,815	58,442	58,442	56,654	56,654
TOTAL SALARIES AND FRINGES			170,200	81,107	174,706	174,706	173,405	173,405
521232		Investment Advisor Fees	28,762	14,428	29,000	29,000	30,000	30,000
531298		United Parcel Service	15	-	-	-	100	100
531311		Postage & Box Rent	7,089	2,875	6,500	6,500	7,500	7,500
531312		Office Supplies	555	368	1,000	1,000	1,000	1,000
531313		Printing & Duplicating	329	140	200	200	200	200
531314		Small Items Of Equipment	-	-	-	-	100	100
531321		Publication Of Legal Notice	1,434	944	2,000	2,000	3,000	3,000
531324		Membership Dues	100	100	100	100	100	100
532325		Registration	-	-	250	250	300	300
532332		Mileage	-	-	250	250	350	350
532335		Meals	-	-	30	30	35	35
532336		Lodging	-	-	350	350	400	400
533225		Telephone & Fax	65	32	100	100	100	100
535242		Maintain Machinery & Equip	191	148	194	-	200	200
571004		IP Telephony Allocation	282	163	326	326	283	283
571005		Duplicating Allocation	121	52	104	104	149	149
571009		MIS PC Group Allocation	7,503	2,910	5,821	5,821	6,628	6,628
571010		MIS Systems Grp Alloc(ISIS)	2,020	882	1,764	1,764	1,604	1,604
591519		Other Insurance	736	244	488	488	785	785
593256		Bank Charges	1,113	699	1,500	1,500	1,500	1,500
OPERATING EXPENDITURES			50,315	23,985	49,977	49,783	54,334	54,334
EXPENDITURES TOTAL			220,515	105,092	224,683	224,489	227,739	227,739
REVENUES			429,219	18,646	25,128	224,489	227,739	227,739
EXPENDITURES			220,515	105,092	224,683	224,489	227,739	227,739
TOTAL BUSINESS UNIT-13201 -County Treasurer			(208,704)	86,446	199,555	-	-	-

13202 -Tax Deed Expense

REVENUES

411100	General Property Taxes	20,100	12,500	25,000	25,000	12,900	12,900
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Treasurer-2019 BUDGET

Account Number	Project	Description	2017 Actual	2018 6-Month Actual	2018 Estimated	2018 Amended	2019 Admin	2019 Adopted
482002		Rent Of County Property	3,180	4,265	4,265	-	-	-
483005		Gain/Loss-Sale Forclosed Prpty	13,359	55,320	60,022	-	-	-
486004		Miscellaneous Revenue	(1,000)	47	47	-	-	-
REVENUES TOTAL			35,639	72,132	89,334	25,000	12,900	12,900
EXPENDITURES								
521212		Legal	18	5	100	100	100	100
521219		Other Professional Serv	1,630	1,000	2,000	2,000	-	-
521255		Paper Service	-	240	315	200	1,000	1,000
521273		Title Search	(1,298)	(1,975)	2,000	2,000	3,000	3,000
529299		Purchase Care & Services	2,316	-	2,186	-	2,000	2,000
531311		Postage & Box Rent	-	-	200	200	200	200
531313		Printing & Duplicating	-	-	-	-	100	100
531321		Publication Of Legal Notice	9,667	3,676	5,000	5,000	6,000	6,000
531326		Advertising	-	472	500	500	500	500
533221		Water	767	4,275	6,537	-	-	-
535242		Maintain Machinery & Equip	572	455	455	-	-	-
593742		Uncollected Taxes	(1,296)	463	15,000	15,000	-	-
OPERATING EXPENDITURES			12,375	8,612	34,293	25,000	12,900	12,900
EXPENDITURES TOTAL			12,375	8,612	34,293	25,000	12,900	12,900
REVENUES			35,639	72,132	89,334	25,000	12,900	12,900
EXPENDITURES			12,375	8,612	34,293	25,000	12,900	12,900
TOTAL BUSINESS UNIT-13202 -Tax Deed Expense			(23,264)	(63,520)	(55,041)	-	-	-
13203 -Plat Books								
REVENUES								
411100		General Property Taxes	(1,950)	(875)	(1,750)	(1,750)	(1,335)	(1,335)
451010		Sale Of Maps & Plat Books	2,153	819	2,500	2,500	2,250	2,250
451308		Postage Fees	12	12	50	50	15	15
471212		State Plat Book Sales	-	61	61	-	-	-
474014		Dept Plat Book Charges	61	121	200	200	70	70
REVENUES TOTAL			276	138	1,061	1,000	1,000	1,000
EXPENDITURES								
531349		Other Operating Expenses	2,120	-	1,000	1,000	1,000	1,000
OPERATING EXPENDITURES			2,120	-	1,000	1,000	1,000	1,000
EXPENDITURES TOTAL			2,120	-	1,000	1,000	1,000	1,000
REVENUES			276	138	1,061	1,000	1,000	1,000
EXPENDITURES			2,120	-	1,000	1,000	1,000	1,000
TOTAL BUSINESS UNIT-13203 -Plat Books			1,844	(138)	(61)	-	-	-
REVENUES			465,134	90,916	115,522	250,489	241,639	241,639
EXPENDITURES			235,010	113,703	259,976	250,489	241,639	241,639
TOTAL Treasurer DEPARTMENT			(230,124)	22,788	144,454	-	-	-